



CANNON BUILDING
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DOVER, DELAWARE 19904-2467

STATE OF DELAWARE
BOARD OF ACCOUNTANCY

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**APPLICATION FOR CPA PERMIT TO PRACTICE
INSTRUCTION SHEET**

When Required to File

You must hold a Delaware CPA Permit to Practice to:

- work as a CPA **at a firm in Delaware**, either as a principal or an employee, **or**
- offer CPA services in Delaware when your place of business is **outside Delaware** but you do not qualify for practice privilege as explained in the **When Not to File** section below

This includes any of the following situations:

- You do **not** hold an active CPA permit to practice in any other jurisdiction (state, U.S. territory or District of Columbia) but you have a year of experience after receiving your degree and you've passed both required examinations (see **Requirements Before You File** below).
- You hold an active CPA permit to practice in a jurisdiction where the requirements for licensure are substantially equivalent [24 Del. C. §§ 108 \(c\) \(1\) and 109 \(a\) \(1\)](#).
- You do **not** hold an active CPA permit to practice in a substantially equivalent jurisdiction, but the National Qualification Appraisal Service (NQAS) has certified an individual substantial equivalency for you ([24 Del. C. §§ 108 \(c\) \(1\) and 109 \(a\) \(1\)](#)).
- You do **not** hold an active CPA permit to practice in a substantially equivalent jurisdiction, but the following are true:
 - After passing the CPA Examination, you obtained at least four years of experience within the 10 years before filing this application ([24 Del. C. § 108 \(c\)\(2\)](#)), **and**
 - If you were licensed more than four years before this application, you meet the continuing education requirement in Section 7.2.1 of the Board's [Rules and Regulations](#).

To find out whether the jurisdiction where you hold an active license is substantially equivalent, see [Substantially Equivalency](#) on the National Association of State Boards of Accountancy (NASBA) website. If the jurisdiction is **not** substantially equivalent, you may apply for individual substantial equivalency with NASBA's [Credential Net service](#).

To open a firm in Delaware, you must obtain a Delaware [CPA Firm Permit](#) in addition to a Delaware CPA Permit to Practice.

If you do not qualify for a CPA Permit to Practice, refer to [PA Permit to Practice](#).

When Not Required to File

You may offer your services in Delaware **without** obtaining a Delaware CPA Permit if you have *practice privilege* in Delaware. You have practice privilege in Delaware when:

- Your place of business is and will remain **outside Delaware**, and you will **not** be offering your services through a firm located in Delaware, **and**
- You hold an active CPA permit to practice from a [substantially equivalent jurisdiction](#), **or** you have been granted an NQAS-certified [individual substantial equivalency](#), **and**
- You agree to the terms and conditions in [24 Del. C. § 109](#).

Although not required to hold a Delaware CPA Permit in the circumstances described above, you may nonetheless elect to apply.

Requirements *Before* You File

If you are applying *by examination* because you do **not** hold an active CPA permit to practice in any other jurisdiction, file this application only after you have passed both the CPA Examination and the AICPA Ethics Examination.

Step 1: Pass the CPA Examination

Before you file for a Delaware CPA Permit to Practice, you must apply for and pass the CPA examination. The application for the CPA examination is available at www.nasba.org. **Direct all questions or concerns about the exam to the Delaware coordinator**, William Howell, at bhowell@nasba.org or (615) 564-2163.

Step 2: Pass the AICPA Ethics Examination

After passing all four parts of the CPA examination, you must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of not less than 90%. For information about the required course, see [Professional Ethics: AICPA's Comprehensive Course](#) or call AICPA directly at (888) 777-7077.

Requirements for *All* Applicants

These requirements apply to ***all*** applicants, regardless whether you are applying for your first CPA Permit to Practice or you already hold a CPA permit to practice in another jurisdiction.

- ☐ Submit completed, signed and notarized [Application for CPA Permit to Practice](#).
- ☐ Enclose a check or money order for the non-refundable [processing fee](#) made payable to "State of Delaware."
 - Payment must be U.S. funds and drawn on a U.S. bank.
- ☐ If you currently hold, *or you have ever held*, a permit or certificate in another state, U.S. territory or the District of Columbia, arrange for the Board office to receive a verification from each jurisdiction, sent directly from the jurisdiction to the Board office.
- ☐ If you have never been issued a U.S. Social Security Number (SSN), submit a [Request for Exemption from Social Security Number Requirement](#).

The Privacy Act of 1974, Section 7, requires the following information to be given to all applicants: Applicants for any Delaware professional or occupational license, permit, registration or certificate (other than Gaming permits) are required to provide a U.S. SSN (29 Del. C. §8735(m)). The Division of Professional Regulation uses the SSN primarily to verify identity and safeguard personal information. It may also be used to enforce child support obligation (13 Del. C. §2216) and for other lawful purposes.

Requirements in addition to those above are listed in the following sections. Which requirements apply depend on whether you hold a license in another jurisdiction and, if you do, whether that jurisdiction's licensure requirements are substantially equivalent.

Additional Requirement for Applicants by Examination

If you do **not** hold an active CPA permit to practice in any other jurisdiction (state, U.S. territory or District of Columbia) but you have passed both the CPA and AICPA Ethics Examinations, you are *applying by examination*. These requirements are in addition to the requirements in **Requirements for All Applicants** above.

- ☐ Arrange for the Board office to receive one of these proofs of your education:
 - ☐ If you were educated in the U.S., college or university transcript sent directly from the college or university to the Board office.
 - ☐ If you attended a college outside of the U.S., evaluation of your transcript by one of the following credentialing services sent *directly* from the service to the Board office:
 - Foreign Academic Credentials Service, Inc. (FACS) – see www.facsusa.com.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.
- ☐ Arrange for the Board office to receive your [CPA Examination scores](#).
- ☐ Arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.

- ☐ Arrange for each employer from whom you are claiming qualifying work experience to submit a completed, signed, notarized *Affidavit of Work Experience* (included with this application) *directly* to the Board office.
- You must have one year of qualifying experience after receiving your accountancy degree.
 - The supervising CPA must sign the form. The supervising CPA must hold an active CPA Permit in good standing from Delaware or other jurisdiction (state, U.S. territory or District of Columbia).
 - Section 6.2.5 of the Board's [Rules and Regulations](#) explains what kind of qualifying experience you must have.

Additional Requirement for Applicants by Reciprocity – Substantially Equivalent Individual

If you hold an active CPA permit in a jurisdiction that is not substantially equivalent but you have an NQAS-certified [individual substantial equivalency](#), the following requirement applies in addition to the requirements in **Requirements for All Applicants** above.

- ☐ Submit the Substantial Equivalency Evaluation report from the NQAS.

Additional Requirements for Applicants by Reciprocity – Not Substantially Equivalent

If you hold an active CPA permit in a jurisdiction that is not substantially equivalent and you do not have an individual substantial equivalency, you must meet these requirements in addition to the requirements in **Requirements for All Applicants** above.

- ☐ Arrange for the Board office to receive one of these proofs of your education:
- ☐ If you were educated in the U.S., college or university transcript sent directly from the college or university to the Board office.
 - ☐ If you attended a college outside of the U.S., evaluation of your transcript by one of the following credentialing services sent *directly* from the service to the Board office:
 - Foreign Academic Credentials Service, Inc. (FACS) – see www.facsusa.com.
 - NASBA International Evaluation Services (NIES) – see www.nasba.org/products/nies.
- ☐ Arrange for the Board office to receive your [CPA Examination scores](#).
- ☐ Arrange for each employer from whom you are claiming qualifying work experience to submit a completed, signed, notarized *Affidavit of Work Experience* (included with this application) *directly* to the Board office.
- You must have at least four years of experience completed after you passed the CPA Examination and within the 10 years before filing this application ([24 Del. C. § 108 \(c\)\(2\)b](#)).
 - The supervising CPA must sign the form. The supervising CPA must hold an active CPA Permit in good standing from Delaware or other jurisdiction (state, U.S. territory or District of Columbia).
 - Sections 7.1.2.2 and 7.1.2.3 of the Board's [Rules and Regulations](#) explains what kind of qualifying experience you must have. See also [24 Del. C. §§107 \(f\) and 108 \(c\) \(2\) b](#).
- ☐ If your certificate, license or permit was issued more than four years before this application, complete and submit the [Continuing Professional Education Log for Applicants](#) form showing that you have completed 80 hours of continuing professional education (CPE) in the two years immediately before filing this application (Section 7.2.1 of the Board's [Rules and Regulations](#)). **Attach certificates of completion for the CPE listed on the form.**

Peer Review Requirement for CPAs

You must enroll in a Board-approved peer review program (Section 10.12.6.4 of the Board's [Rules and Regulations](#)) when you:

- issue compilation reports to the public), **and**
- work for a business that is *not* required to hold a PA or CPA Firm permit (e.g., accounting/bookkeeping business)

Note: If you perform audit or review services, you must be covered by a firm that holds a CPA or PA Firm permit.



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APPLICATION FOR CPA PERMIT TO PRACTICE

TYPE OF APPLICATION – All applicants complete this section.

1. Is your place of business **outside Delaware** and, if so, will it remain outside Delaware? Yes ☐ No ☐ If yes, continue with the next question. If no, skip to Question 3.
2. Do you hold an active CPA permit to practice from a [substantially equivalent jurisdiction](#) or an [individual substantial equivalency](#) certified by the National Qualification Appraisal Service (NQAS)? Yes ☐ No ☐
 - If yes, you have practice privilege in Delaware and do not need to apply for a Delaware CPA Permit. However, if you wish to apply anyway, continue to the next question.
 - If no, continue to the next question.
3. Select the type of application you are filing. **Note:** Jurisdiction means state, U.S. territory, or the District of Columbia.
 - ☐ Examination – I do **not** hold an active permit to practice accountancy issued by another jurisdiction. Skip to the **IDENTIFYING AND CONTACT INFORMATION** section.
 - ☐ Reciprocity – Check the item that describes your situation:
 - ☐ I hold an active CPA permit to practice from a [substantially equivalent](#) jurisdiction.
 - ☐ I hold an NQAS-certified [individual substantial equivalency](#).

Submit the Substantial Equivalency Evaluation report from the NQAS.

- ☐ Neither of the above applies to me, but I obtained at least four years of experience after passing the CPA Examination and the experience was within the 10 years before filing this application.

IDENTIFYING AND CONTACT INFORMATION – All applicants complete this section.

4. Name: _____
Last/Family Name First Middle
5. Other Names Used: _____ None ☐
(Include maiden, other married, alternative spellings.)
6. Date of Birth (month/day/year): _____ Gender: Male ☐ Female ☐
7. Have you been issued a U.S. Social Security Number? Yes ☐ No ☐ If yes, enter your SSN: _____
If no, you must file a [Request for Exemption from Social Security Number Requirement](#).
8. Mailing Address: _____

City State/Province Zip/Postal Code Country
9. Phone: _____ Email: _____ None ☐
Daytime Home

EDUCATION – Complete this section **only if** you are applying by Examination **or** by Reciprocity **without** substantial equivalency.

10. Enter the following information about your education.

COLLEGE/UNIVERSITY	LOCATION	DATES ATTENDED		DEGREE RECEIVED
		From	To	

Arrange for the Board office to receive proof of your education:

- If you were U.S.-educated, have a transcript sent directly from your college/university to the Board office.
- If you were not U.S.-educated, have the Foreign Academic Credentials Service or NASBA International Evaluation Services prepare and send a credential evaluation directly to the Board office. See the Instruction Sheet for more information.

EXAMINATION INFORMATION – Complete this section only if you are applying by Examination **or** by Reciprocity **without** substantial equivalency.

11. Have you passed the CPA Examination? Yes ☐ No ☐

Arrange for the Board office to receive your [CPA Examination scores](#).

12. Have you ever been denied permission to sit for the CPA exam? Yes ☐ No ☐ If yes, explain: _____

13. Have you passed the AICPA Ethics Examination? Yes ☐ No ☐

If you are applying by Examination, arrange for the Board office to receive your ethics examination score, sent directly from the AICPA to the Board office.

LICENSURE INFORMATION – All applicants complete this section.

14. Has any U.S. state, territory, or District of Columbia, *other than Delaware*, ever issued you a certificate or permit to you? Yes ☐ No ☐ If yes, list **all** jurisdictions:

JURISDICTION	LICENSE NUMBER	TYPE (e.g., CPA permit, CPA certificate)	DATE ISSUED

Arrange for the Board office to receive a verification from each jurisdiction, sent **directly** to the Board office.
If you need more room, you may copy this page.

EXPERIENCE – Complete this section **only if** you are applying by Examination **or** by Reciprocity **without** substantial equivalency.

15. On the next page, list your qualifying work experience. Start with your present position and proceed in reverse chronological order. Be sure to list the employer and licensed CPA who supervised you.

- If you are applying by Examination, list at least one year of experience after you received your accountancy degree.
- If you are applying by Reciprocity without substantial equivalence, list at least four years of experience completed after passing the CPA Examination and within the 10 years before filing this application.

If you need more room, attach a separate sheet with the same information.

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
☐ Full-time employment ☐ Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
☐ Full-time employment ☐ Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
☐ Full-time employment ☐ Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
☐ Full-time employment ☐ Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Number of Years: _____ From (month/day/year): _____ To (month/day/year): _____
☐ Full-time employment ☐ Part-time employment
Name of Employer: _____
Address: _____
Phone: _____ Email: _____
Name of Licensed Supervising CPA: _____

Arrange for each employer you listed above to submit a completed, signed, notarized *Affidavit of Supervised Work Experience* directly to the Board office.

CONTINUING PROFESSIONAL EDUCATION – Complete this section only if you are applying by Reciprocity **without** substantial equivalency.

16. Was your certificate, license or permit was issued more than four years before this application? Yes ☐ No ☐ If yes, continue to the next question. If no, skip to the **DISCLOSURES** section.

17. Within the past two years, have you completed 80 hours of continuing professional education (CPE)? Yes ☐ No ☐

Complete the [Continuing Professional Education Log for Applicants](#) form showing the CPE you completed in the two years before filing this application (Section 7.2.1 of the Board's [Rules and Regulations](#)). **Attach certificates of completion for the CPE listed on the form.**

DISCLOSURES – All applicants complete this section.

18. Have you ever been convicted of or entered a plea of guilty or *nolo contendere* (no contest) to any felony, misdemeanor or other criminal offense, including any offense for which you have received a pardon, in any jurisdiction? Yes ☐ No ☐ **If yes, enclose a letter explaining fully and submit a certified copy of a criminal history record from each jurisdiction where you have a record. For information on obtaining a Delaware criminal history record, click [State Bureau of Identification](#).**
19. Are criminal charges pending against you in any jurisdiction? Yes ☐ No ☐ **If yes, enclose a letter explaining fully. Include copies of all appropriate records.**
20. Has any jurisdiction ever denied you an accountancy certificate or permit to practice? Yes ☐ No ☐ **If yes, enclose a letter giving the name and address of the jurisdiction and explanation of the reason for denial.**
21. Have you ever had your license or certificate to practice accountancy suspended, revoked, or subject to other disciplinary action in any jurisdiction? Yes ☐ No ☐ **If yes, submit a letter explaining fully. Include copies of all appropriate records.**
22. Are any unresolved complaints pending against you in any jurisdiction? Yes ☐ No ☐ **If yes, submit a letter explaining fully. Include copies of all appropriate records.**
23. Do you have any impairment related to drugs or alcohol that would limit your practice of accountancy? Yes ☐ No ☐ **If yes, submit a letter giving a complete explanation. Include copies of all appropriate records.**

If your application requires Board review, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:

- Completed, signed and notarized application form
- Fee payment
- All required supporting documentation.

Applications that are not complete within 12 months of filing may be considered abandoned and discarded. When your application is complete, please allow 8-12 weeks to receive your certificate and permit to practice.

AFFIDAVIT

The undersigned, having first been duly sworn (or affirms) according to law, states that he/she is the person who completed this application and signs this affidavit, that the statements in the application are true, that he/she has not suppressed any information that may affect this application, that he/she understands that participating or cooperating in fraud or material deception in order to be licensed may result in denial or revocation of the application or license and mandatory reporting of such actions to the Attorney General for further action, and that he/she has read and understands this affidavit.

Applicant Signature: _____ **Date:** _____

State of _____ County or City of _____

Sworn and subscribed to before me this _____ day of _____, 2_____

Notary Public: _____

SEAL

My commission expires: _____

Applications that are unsigned, not notarized, incomplete, or not accompanied by the required fee will be rejected.



AFFIDAVIT OF SUPERVISOR'S WORK EXPERIENCE

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INSTRUCTIONS

The supervisor of an applicant for a Delaware Accountancy Permit to Practice completes this form to verify the applicant's work experience under the supervisor. The supervisor must hold an active CPA Permit in good standing from Delaware or other jurisdiction.

SUPERVISOR MUST RETURN THIS FORM *DIRECTLY* TO THE DELAWARE BOARD OF ACCOUNTANCY OFFICE.

APPLICANT INFORMATION – This section to be completed by applicant.

Name: _____ Social Security Number: _____

EMPLOYER AFFIDAVIT – This section to be completed and signed by supervisor.

1. Supervisor Name: _____
2. Address: _____
3. Phone: _____ Email: _____
4. State Where Supervisor Licensed: _____ Type of CPA License(s): ☐ Certificate ☐ Permit
5. Certificate Number: _____ Is this certificate active? ☐ Yes ☐ No If no, explain: _____
6. Permit Number: _____ Is this permit active? ☐ Yes ☐ No If no, explain: _____
7. Is the license in good standing? Yes ☐ No ☐ If no, explain: _____
8. Enter the dates the applicant named above was under your **direct** supervision. From: ____/____/____ To: ____/____/____
month/day/year month/day/year
9. Check one: ☐ Full-time _____ Hours per Week ☐ Part-time _____ Hours per Week
10. Was the applicant's work performed in an adequate and professional manner? Yes ☐ No ☐ If no, explain: _____
11. Check each accounting duty that the applicant performed during the period he/she was under your supervision. For each item checked, describe in detail the duties performed. If you need more room, you may attach a separate sheet.
 - ☐ Accounting: _____
 - ☐ Attest: _____
 - ☐ Compilation: _____
 - ☐ Management Advisory: _____
 - ☐ Financial Advisory: _____
 - ☐ Tax: _____
 - ☐ Consulting Skills: _____

AFFIDAVIT

I declare and affirm under penalty of perjury that the foregoing information is true and complete to the best of my knowledge and belief.

Supervisor's Signature: _____ Date: _____

State of _____ County of _____

Sworn to before me and subscribed in my presence this _____ day of _____, 2____

Signature of Notary: _____

SEAL

My Commission Expires: _____